

Administration

**TABLE 2—SUMMARY OF REVENUES FROM TAXES ADMINISTERED BY THE BOARD,
BY FISCAL YEAR, 1992-93 TO 2002-03
(In thousands of dollars)**

Revenue source	1992-93	1997-98	2001-02	2002-03
1	2	3	4	5
Local taxes on state-assessed properties ^a	\$787,746	\$754,382	\$677,770	\$700,600
Private car taxes	1,656	6,184	6,379	6,416
Fuel taxes and fees:				
Motor vehicle fuel taxes: ^b				
Gasoline tax	2,173,258	2,497,810	2,771,406	2,801,440
Jet fuel tax	1,296	1,799	2,447	2,429
Subtotals	2,174,554	2,499,609	2,773,853	2,803,868
Diesel and use fuel taxes ^c	287,015	384,731	467,981	474,495
Fees	84	232	314	504
Subtotals	287,099	384,963	468,295	474,999
Fuel totals	2,461,653	2,884,572	3,242,148	3,278,867
Sales and use taxes and fees: ^d				
State taxes ^{e,h}	15,219,095	17,765,162	21,588,029	22,620,217
State disaster relief tax ^f	2,369	-31	—	—
Local revenue fund state sales tax ^g	1,377,557	1,783,397	2,208,508	2,279,070
Public safety fund sales tax ^h	—	1,783,581	2,208,509	2,279,066
City and county taxes	2,771,959	3,550,264	4,423,236	4,527,774
County transportation tax	690,602	886,656	1,105,575	1,132,003
Special district taxes	1,805,496	2,374,150	2,855,851 ^r	2,900,754
Fees	1,515	536	399	341
Totals	21,868,594	28,143,715	34,390,107 ^r	35,739,227
Alcoholic beverage taxes: ^d				
Taxes on beer and wine	148,667	143,931	152,298	150,322
Taxes on distilled spirits	143,440	127,019	140,334	140,253
Totals	292,107	270,950	292,632	290,575
Cigarette and tobacco products taxes: ^d				
Cigarette tax	188,302	162,650	121,611	114,911
Cigarette and tobacco products surtax	490,545	451,798	332,998	322,764
Breast cancer research cigarette stamp tax ⁱ	—	32,835	30,322	31,186
Children and families first cigarette stamp tax ^j	—	—	624,579	595,439
Totals	678,846	647,283	1,109,511	1,064,301
Electrical Energy Tax	42,025	43,264	44,853	46,086
Natural Gas Surcharge ^k	—	—	179,107	227,945
Emergency Telephone Users' Surcharge	69,974	86,091	125,381	131,239
Universal Telephone Service Tax ^l	760	—	—	—
Timber Yield Tax	25,803	22,993	15,099	12,535
Hazardous substances taxes and other environmental fees ^m	253,478	308,862	392,535	404,674
Grand totals	\$26,482,641	\$33,168,296	\$40,475,522 ^r	\$41,902,466 ⁿ

- a. Revenues shown represent those actually received during the indicated fiscal year. Local taxes extended on the state-assessed properties include ad valorem special assessments collected by city and county officials.
- b. Based on business done during the fiscal year, i.e., tax on gasoline distributed. Includes tax, interest, and penalties; refunds have not been deducted.
- c. Effective July 1, 1995, diesel fuel is taxed under the Diesel Fuel Tax Law. Included are revenues collected under the International Fuel Tax Agreement (IFTA) implemented on January 1, 1996.
- d. Revenues received during the fiscal year from self-assessments and on tax deficiencies, interest and penalties assessed by the Board, and fees collected for the issuance of permits or their reinstatement. Refund claims certified to the Controller by the Board or credited against subsequent tax liabilities during the fiscal year are deducted.
- e. Effective July 15, 1991, the state sales tax rate was increased to 5 1/2 percent from 4 3/4 percent. Effective July 1, 1993, the state sales tax rate was lowered to 5 percent. Effective January 1, 2001, the state sales tax rate decreased to 4 3/4 percent from 5 percent. Effective January 1, 2002, the state sales tax rate was increased to 5 percent from 4 3/4 percent.
- f. This special 1/4 percent sales tax was in effect from December 1, 1989, through December 31, 1990, to provide relief for damage from the Loma Prieta earthquake.
- g. This 1/2 percent sales tax became effective July 15, 1991.
- h. A special 1/2 percent interim public safety fund sales tax was in effect from July 1, 1993, through December 31, 1993; the 1/2 percent public safety fund sales tax became effective January 1, 1994.
- i. This tax became effective January 1, 1994, to raise funds for breast cancer research, detection services, and education.
- j. This tax became effective January 1, 1999, to raise funds for early childhood development programs.
- k. This tax became effective January 1, 2001.
- l. This tax became effective April 1, 1977, but no revenue was due until 1977-78. Administration of this tax was transferred to the Public Utilities Commission effective July 16, 1987.
- m. Revenues were first received under these programs in 1981-82 for hazardous waste.
- n. Insurance taxes amounted to \$1,582,297,000 but are not shown above because most of the work involved is performed by the Insurance Commissioner.
- r. Revised.

NOTE: Large increases in revenues may be attributable to higher tax rates. Details on rate changes for the business taxes listed above are presented in the following pages of the appendix in the historical table for each tax program.